

CHURCH TEMPORALITIES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

ACCOUNT OF THE COMMISSIONERS

OF

CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st December 1875,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26 July 1869 (the Commencement of the Commission) to 31st December 1875.

CONTENTS.

	PAGE.
Report of the Comptroller and Auditor General	2
Account for the Year ended 31st December 1875	15
Appendix (A).—Collection Accounts:	
No. 1. Mortgage Moneys, &c.	22
No. 2. Tithe Rentcharge, Rents, &c.	23
(B).—Bonds and other Securities, Church Works	24
(C).—Liabilities	24
(D).—Balances at the Commencement and Close of the Year 1875	25
Account for the Period from 26th July 1869 (the Commencement of the Commission) to 31st December 1875	26

(PRESENTED TO PARLIAMENT PURSUANT TO ACT 38 & 39 VICT. c. 42, s. 37.)

Ordered, by The House of Commons, to be Printed,
1 June 1876.

EIGHTH REPORT.

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT of the COMMISSIONERS of CHURCH TEMPORALITIES in *Ireland*, from 1st January to 31st December 1875; prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.

IN presenting my Report on the Account of the Commissioners of Church Temporalities in *Ireland* for the year 1874, I informed Parliament that "some portions of the examination of the receipt side had not been completed, as the short lapse of time between the delivery of the documents which form the greater part thereof, and that fixed by Parliament for the presentation of my Report, rendered it impossible to finish it." The examination here referred to has been completed, and the result is satisfactory.

From the earlier delivery of the Rentals for 1875, the present is the first Account which I am enabled to report as having been examined, both as to payments and receipts. There are, however, about—

11 Perpetuity Deeds,
460 Mortgages, and
160 Apportionment Orders

which were not produced to my examiners when recently in Dublin, and which therefore remain for future examination.

The surcharges and disallowances on the Accounts to 31st December 1874 were	£.	s.	d.	£.	s.	d.
	-	-	-	248	13	8
Of these there have been:						
Adjusted - - - - -			5	17	6	
Admitted on further explanation - - -			31	5	6	
Withdrawn by the Accountants - - - -			211	10	9	
				248	13	8

Sales of Property.

In reporting on the Account to the 31st December 1873, I observed that some sales of lands had been effected through the Landed Estates Court, but as the purchase-money was not accounted for, I had caused a communication to be addressed to the Commissioners, who replied that "the full account and the details will be furnished by the Landed Estates Court when the matter is wound up."

In answer to subsequent communications, and to personal inquiries made by my officers in Dublin, it was stated that the accounts had not yet been received from the Landed Estates Court.

On the 18th of November last a letter was addressed under my directions to the Judge of that Court respecting the delay in furnishing the account, and a correspondence has resulted therefrom between the Judge, the Irish Church Temporalities Commissioners, and myself, which will be found in the Appendix, and to which I invite the attention of Parliament.

It will be seen from this correspondence, that the initiatory proceedings for effecting these sales were taken on the 18th March 1871, and that numerous sales had been effected in 1873, but the Commissioners have not yet furnished me with the account.

A Perpetuity Rent of the annual value of 213 l. 13 s. 10 d. having been sold, and the rent having ceased to be paid from 1st July 1875, I requested the accountants to inform me, if the purchase-money had been received, and they replied:—"The purchase by the tenant of this Perpetuity Rent was being carried out under an Order of the Court of Chancery, and it was arranged that the sale should take effect from the 1st July 1875, up to which date the rent was paid. Subsequent delays in the Court of Chancery have prevented the lodgment of the purchase-money, and the matter is still pending."
"Mr. Ball is in communication with the parties concerned."

Report on Account,
1874, page 5.

Appendix, No. 1.

Query 103.

Rents. Tithe Rentcharge.

Adverting to my Report on the Account 1873, it will be seen that I called the attention of Parliament to the circumstance that there were about 2,800 rents (on which annuities had been granted) of the Total Annual Value of nearly 4,000 £, upon which no collection had been made since they vested in the Commissioners in 1871, the arrears in respect of which amounted to upwards of 12,000 £.

In my subsequent Report on the Account for 1874, I stated that, on an investigation of the rentals for that year, it appeared that the items in question had, by the recovery of arrears, been reduced to about 2,200.

An examination of the Tithe Rentals for the present year (1875) shows the following results, viz. :—

About 250 items, 3 years in arrear, amounting to about	£.
50 " 3½ " " " "	1,990
250 " 4 " " " "	765
35 " 4½ " " " "	840
1,650 " 5 years in arrear, and on which no collection has been made since they vested in the Commissioners in January 1871, amounting to about	410
	7,100
<hr/> 2,215	<hr/> £. 11,105

It will be seen that the items, on which no collection has been made by the Commissioners, have been considerably reduced.

In 1873 they were about	- - - - - 2,800
In 1874 " " "	- - - - - 2,200
In 1875 " " "	- - - - - 1,850

It is with satisfaction that I draw the attention of Parliament to a system of consolidation of Tithe Rents, which has been suggested and carried out by Mr. Fetherston, the Commissioners' Collector, whereby the labour of collection has been much lessened, a great saving of expense effected, a considerable amount of Tithe Rent discovered to be due to the Commissioners of which theretofore they had no information, and by the adoption of which, it is to be hoped, the arrears may be sensibly decreased. The Collector's Report on this subject will be found in the Appendix.

Appendix, No. 2.

Annuities and Commutation of Annuities.

An item of Tithe Rent having been twice entered in an annuity claim, in respect of the benefice of Tacumshane, in the diocese of Ferns, the Commissioners were requested (12th November 1875) to afford explanation.

Query 23.

In reply, they stated that the "annuitant was dead before the error was discovered, and the reduction which otherwise would have been made had to be abandoned."

On the receipt of this answer I caused a further communication to be addressed to the Commissioners (29th November 1875), asking them to explain why the amount of commutation money overpaid had not been recovered from the Representative Church Body, and the proportion of annuity, overpaid to the date of commutation, from the representatives of the deceased incumbent. In reply the Commissioners informed me that they were "of opinion that there are no legal means of recovering the overpayment made, either from the Church Representative Body or from the representatives (if there are any) of the late Mr. Stewart. They, therefore, do not think it advisable to take any further steps in the matter."

Query 43.

I again addressed the Commissioners (30th December 1875), and requested them to inform me, whether any application had been made to the Representative Church Body for the repayment of the amount of commutation money overpaid, and whether any effort had been made to discover the representatives of the late incumbent, when the Commissioners replied that the proportion of the annuity "overpaid to the incumbent" (41. 15s. 0d.), and the commutation money overpaid to the Representative Church Body (251. 17s. 0d.) have been recovered, and will be found brought to credit in the "account for February 1878."

Query 52.

The correspondence will be found in the Appendix.

Appendix, No. 3.

The long-debated question, as to whether Mr. Ball was entitled to retain for his own private use the costs paid by persons, with whom the Commissioners had been engaged in successful litigation, has at length been settled.

The Treasury letter of the 30th September 1875 allowed Mr. Ball to retain these costs up to that date, since which he has been required to pay them over to the Commissioners.

Appendix, No. 4.

The financial importance, as regards the surplus, of the question raised by me is shown by the results.

The sums already paid over monthly by the Commissioners' solicitor are as follows, viz. :—

			£.	s.	d.
For costs received by him in	October	1875	-	-	40 17 11
"	"	"	November	"	- 79 12 6
"	"	"	December	"	- 127 17 10
"	"	"	January	1876	- 119 9 7
"	"	"	February	"	- 129 5 7

As it is the practice to require certificates in support of credits in accounts which are not susceptible of an independent check, I deemed it proper to ask the Commissioners to furnish me with a monthly certificate from Mr. Ball, to the effect that the sums paid over represented the whole of the costs received by him for proceedings taken on their behalf, or for services performed for them in his capacity as their solicitor, when they informed me "that Mr. Ball had no objection to give the certificate required." Subsequently, however, they forwarded to me a copy of a letter from Mr. Ball, in which he states, "I must decline giving the certificate in the form drawn by the Auditor General, as it is altogether inconsistent with the terms on which I hold my office, and affirms "what is not in accordance with fact."

Appendix, No. 2.

I request attention to the correspondence which has passed on this subject, and which will be found in the Appendix.

The cash balance on the 31st December 1875 was, as stated by the accountants, 306,796 l. 3 s. 1 d.

Wm. Dunder,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
26 May 1876.

APPENDIX.

No. 1.

COPY of QUERY No. 259/73, and ANSWER.

Land Rental, Armagh.—Vicars Choral.

Nos. 2785, 2786, 2789, 2790, 2791, 2792, 2795, 2802, 2804, 2805, 2806, 2807, 2808, 2809, 2810, 2813, 2822, 2823, 2825, 2826, 2828, 2829, 2830, 2831, 2820, 2823, 2824.

These items are entered in the rental as sold, but on referring to Schedules 7 and 7A (Sales of Yearly and other Tenures), nothing appears to have been received in respect of them.

ANSWER to QUERY.

This property was sold in the Landed Estates Court, and the sales to the tenants in these cases were notified by Mr. Bell. The full account and details will be furnished by the Landed Estates Court when the matter is wound up. See Query No. 247.

2 November 1874.

(signed) G. Petherston H., Jun.

COPY of QUERY No. 247/73, and ANSWER.

SCHEDULE No. 7.

December.—Landed Estates Court.—Estate of the Vicars Choral of Armagh, on Account 18,000 £.

It is requested that a detailed statement of the transactions, which have taken place in the Landed Estates Court during the year 1873, in regard to the sales of property vested in the Commissioners, may be furnished, with a view to checking the correctness of the sums brought to credit under this head.

ANSWER to QUERY.

The Commissioners have not yet received from the Landed Estates Court the account of the winding-up of the sale of this property.

24 November 1874.

(signed) A. J. Phipps.

COPY of QUERY No. 332/73, and ANSWER.

Sales of Yearly and other Tenures.—Schedule 7A.

December 1873.—Mortgages on Sales in Landed Estate Court, Vicars Choral, Armagh.

Collection Number.		Purchase Money on Loan.	Collection Number.		Purchase Money on Loan.
		£			£
2818	Wm. Conser - - -	450	2876	T. Wynne, Sen. - - -	664
2820	Wm. Conser - - -	108	2881	R. Turle - - -	712
2842	Rev. C. Irwin - - -	118	2922	S. Malone - - -	712
2850	A. & P. Neill - - -	410	2930	G. Kennedy - - -	2,550
2858	J. Davidson - - -	225	2843	W. Oliver - - -	1,588
2878	W. Moore - - -	132	2844	John Conser - - -	151
2973	J. & G. Johnston - - -	1,015	2893	T. Keys - - -	793
2971	T. Wynne - - -	1,580			

As the mortgages in respect of these items were not furnished to the examiner when in Ireland, it is requested that it may be stated, whether they are completed and can be inspected.

ANSWER to QUERY.

These mortgages have not yet been completed, and therefore cannot be inspected. The Court will execute the conveyances next month, immediately prior to which the mortgages will be completed.

19 December 1874

(signed) John Bell.

COPY of QUERY No. 73/74, and ANSWER.

Sales of Yearly and other Tithes, Armagh.—Vicars Choral.

Sales of Nos. 2297, 2298, 2302, 2303, 2308, 2310, 2311, 2316, 2313, on 1st May 1874.

It is requested that it may be stated whether an account has yet been received from the Landed Estates Court having reference to these sales, and to those mentioned in Query 247 of 1873.

ANSWER to QUERY.

No account has yet been received.

28 July 1875.

(signed) W. L. Bernard.

No. 1843/75.

Sir,
I am directed by the Comptroller and Auditor General to request that you will place before the Judge of the Landed Estates Court, Ireland, the accompanying copies of Queries (Nos. 229, 247, and 322, of 1873, and No. 73 of 1874) on the Accounts of the Irish Church Temporalities Commissioners, together with Commissioners' Answers, having reference to the delay in the completion of certain sales in the Landed Estates Court. Should the Judge be desirous to afford any explanation with reference thereto, I am to state that the Comptroller and Auditor General would be glad to receive any information which his Honor may be so good as to furnish.

S. J. Lynch, Esq.,
Landed Estates Court, Ireland,
Four Courts, Dublin.

I have, &c.
(signed) H. Treherne.

No. 225/75.

Sir,
Reference to your letter dated the 18th November last, covering copies of certain Queries on the Accounts of the Commissioners of Church Temporalities in Ireland and their Answers thereto, I am directed by Judge Finnegan (to whose Chamber the care of the Vicars Choral of Armagh is attached) to state, for the information of the Comptroller and Auditor General, that the conduct of the sales of the estates of the Church Commissioners in this Court is entirely within the control of that body and their solicitor; that as to the transaction of the business connected with their case in this Court, it is disposed of without delay, as it may be brought before the Judge or the officers; that it rests with the Commissioners, or their solicitor, and not with the Court, to institute proceedings to enforce the judgment of money and the completion of sales by purchases, and that the solicitor for the Church Commissioners appears, in the cases the subject of your Queries, and in which the conveyances have been executed, to have the earnings of the conveyances to the purchasers; and that, in reference to the Account of the Commissioners in the matter, their solicitor could have obtained copies of it made up to any date he might desire.

I am further directed to transmit to the Comptroller and Auditor General a statement of the dates of the various proceedings in the matter of the Vicars Choral of Armagh in this Court, a return of the purchases and of the conveyances executed to this date, and a certificate of the balance of the fund in Court.

While furnishing to the Comptroller and Auditor General these particulars, I am directed to state that it is not the practice of this Court to review the returns made by the Commissioners to the Comptroller and Auditor General, as the records of the Court afford to the Commissioners the means of complying with the regulations of your department.

H. Treherne, Esq.,
Exchequer and Audit Department,
Somerset House.

I have, &c.
(signed) S. J. Lynch,
Registrar.

(A.)

In the Landed Estates Court, Ireland.

Church Commissioners' Estates.

1. Estate of Corporation of Cathedral Church of Armagh.
2. Estate of Vicars Choral and Organist of Cathedral Church, St. Patrick's, Armagh.

DATES OF PROCEEDINGS.

18 March - 1871 -	-	Order of Commissioners in 1st matter filed.
20 March " -	-	Absolute order for sale pronounced Chancery.
12 May " -	-	Abstract of title lodged.
23 May " -	-	Read by Judge.
8 June " -	-	Order for survey made.
18 December " -	-	Order of Commissioners in 2nd matter filed.
20 December " -	-	Absolute order for sale pronounced thereon.
23 February 1873 -	-	Abstract of title lodged.
24 February " -	-	Read by Judge.
23 April " -	-	Notice to tenants issued.
31 May " -	-	Rental for settlement.
Sales had on 24th July 1873; 2nd December 1873; 5th May 1874; 15th December 1874; 24th June 1875; 6th July 1875; 7th July 1875; 30th July 1875.		
3 November " -	-	Final Schedule lodged.
16 December " -	-	For hearing and sale.

The following Conveyances in the Second Matter have been executed, viz. :-

Date of Conveyance.	Purchaser's Name.	Amount of Purchase Money.	Date of Conveyance.	Purchaser's Name.	Amount of Purchase Money.
		£. s. d.			£. s. d.
29 May 1874	Samuel Haslett -	1,112 1 8	26 June 1874	Daniel Lindsay -	734 17 1
29 May "	John Jamison -	905 4 1	26 June "	Samuel McClements -	753 6 8
	Samuel Fisher -	502 12 1	10 July "	Margaret J. Galway -	5,650 - -
19 June "	Hugh McClements -	729 1 8	10 July "	Hugh J. Wright -	253 6 8
19 June "	" ditto -	908 - 5	17 July "	William Chancellor -	2,740 - -
26 June "	" ditto -	960 2 1	17 July "	Mary McMann -	431 9 2
26 June "	Susanna Blair and Henrietta Blair -	7 10 -	17 July "	David Davidson -	763 12 11
26 June "	Adam Barr -	1,261 11 3	17 July "	James J. Morrow -	1,900 - -
26 June "	Thomas Morrow -	947 14 2	23 July "	Henry Long -	729 13 9
26 June "	Samuel McClements -	1,103 13 4	17 Dec. 1875	John W. Davidson -	901 7 1
26 June "	John McDowell -	688 2 6	17 Dec. "	Rev. H. J. C. Irvine -	167 10 -
26 June "	James Morrow -	645 2 1	14 Jan. 1876	Anne Menagh -	30 - -
26 June "	William Morrow -	1,415 17 1	31 Jan. "	William Cusser -	682 6 10
26 June "	William Lindsay -	227 5 10	31 Jan. "	Thomas Wynne -	2,118 2 6

9 February 1876.

(signed) S. J. Lynch, Registrar.

(B.)

In the Landed Estates Court, Ireland.

In the matter of the Estate of the Commissioners of Church Temporalities in Ireland, formerly the Estate of the Vicar Choral and Organist of the Cathedral Church of St. Patrick, Armagh, Owsent.

Purchaser's Name.	Amount.	Purchaser's Name.	Amount.
	£. s. d.		£. s. d.
Date of Sale, 24th July 1873:			
William Cusser -	682 15 10	William Morrow -	1,415 17 1
James Johnstone and George Johnstone -	226 13 4	David Davidson -	763 12 11
William Conlon -	145 16 8	John Jamison -	905 4 1
Rev. Henry C. Irvine -	157 10 -	Hugh McClements, sen. -	729 1 8
William Oliver -	2,118 10 10	John McDowell -	688 2 6
George Kennedy -	2,742 10 3	James Morrow -	645 2 1
Arthur Neill and Patrick Neill -	1,090 16 8	Samuel McClements -	1,103 13 4
John Cusser -	202 8 9	Susanna Blair and Henrietta Blair -	7 10 -
John W. Davidson -	301 7 1	Henry Long -	729 13 9
John Campbell -	459 8 4	H. J. Wright -	253 6 8
Thomas Wynne -	2,118 2 6	Samuel McClements -	733 6 8
James Johnstone and George Johnstone -	1,363 15 -	Margaret J. Galway -	5,650 - -
Thomas Keys -	1,067 14 2	William Chancellor -	2,740 - -
William Moore -	909 10 2	Date of Sale, 2nd December 1873:	
Thomas Wynne, sen. -	968 - -	John McAllen -	35 - -
Hugh McAlender -	200 - -	Date of Sale, 5th May 1874:	
Patrick McEvoy -	64 - -	James Gilbert Morrow -	1,000 - -
John McEllan -	155 - -	Date of Sale, 16th December 1874:	
Nathaniel Montgomery -	140 - -	William Warwick -	3,564 7 10
Anne Menagh -	50 - -	Date of Sale, 24th June 1875:	
Philip McGinty -	50 - -	Robert Malcolmson -	1,330 - -
Jane Mullin -	11 5 -	Date of Sale, 6th July 1875:	
John McCrosch -	88 - -	Thomas Simpson -	1,000 - -
John Griffin -	75 10 -	Same -	1,075 - -
Matthew Hoey -	51 - -	Andrew W. McCreight -	820 - -
John Dunleavy -	80 - -	Date of Sale, 7th July 1875:	
Lewis G. Mills -	380 - -	Robert Garmany McCrum and James Gardner -	6,000 - -
Robert Turtle -	820 - -	Date of Sale, 30th July 1875:	
Rev. Saville L'Estrange Malone -	900 - -	Edward Wingfield Verner -	12,040 - -
George Rice -	800 - -	Thomas Simpson -	700 - -
Edward D. Rogers -	475 - -		
Samuel Haslett -	1,112 1 8		
Daniel Lindsay -	734 17 11		
Hugh McClements, jun. -	950 2 1		
Adam Barr -	1,261 11 3		
Samuel Fisher -	502 12 1		
Thomas Morrow -	947 14 2		
James Johnston -	908 - 5		
William Lindsay -	227 5 10		
Mary McMann -	431 9 2		

Dated, 8 February 1876.

(signed) S. J. Lynch, Registrar.

Landed Estates Court, Accountant's Office, 9th February 1876.

Certificate of Funds.

Estate of the Commissioners of Church Temporalities in Ireland, St. Patrick's, Armagh.

Cash - - - - £. 8,266 1 4

(signed) W. J. Gillespie.

Exchequer and Audit Department,
16 February 1876.

No. 204/75.

Sir,

Answering to the reply to Query No. 232 of 1873, with reference to the sale of the estates of the Vicars Choral of Armagh, wherein it is stated that this property was sold in the Landed Estates Court, and that the details would be furnished by that court when the matter is wound up, and to the replies to Queries Nos. 247 of 1873, and 73 of 1874, which state, under date 24 November 1874, and 26 July 1875, that the Commissioners have not yet received from the court the account of the winding up of the sale of this property, I am directed by the Comptroller and Auditor General to forward, for the information of the Irish Church Temporalities Commissioners, copies of the correspondence which has taken place between the Comptroller and Auditor General and the Judge of the Landed Estates Court with reference thereto, with copies of the inclosures to the Judge's letter.

I am to invite the attention of the Commissioners to the statements marked A. and B., from which it appears that the initiatory proceedings for the disposal of this property were taken in March 1873, and that 53 sales, producing £1,308 l. 9 s. 6 d., were effected on the 24th July 1873, the conveyances in respect of 27 only of which had been executed up to the 31st of February 1876, and at dates varying from 10 to 50 months after the respective sales. It also appears that the sale of property to the value of £7,920 l. 7 s. 10 d. had been effected at periods between 2nd December 1873 and 30th July 1875, for which the conveyances had not been executed on the 9th of February 1876.

I am to request that the Commissioners will be so good as to afford the Comptroller and Auditor General some explanation of the delay in the completion of the sales of the property of the Vicars Choral of Armagh, and of the delivery of the accounts thereof to this department.

D. Godley, Esq.,
Irish Church Temporalities Commission,
24, Upper Merion-street, Dublin.

I have, &c.
(signed) H. Prekerne.

Irish Church Temporalities Commission,
24, Upper Merion-street, Dublin,
6 March 1876.

No. 578/75.

Sir,

I am directed by the Commissioners of Church Temporalities in Ireland to acknowledge the receipt of your communication, dated the 18th ultimo, relative to the sale of the estates of the Vicars Choral of Armagh, and in reply thereto, to transmit for your information a copy of Mr. Ball's explanation of the delay in this matter.

The Comptroller and Auditor General.

I am, &c.
(signed) Denis Godley.

Estate of the Vicars Choral, Armagh.

Irish Church Temporalities Commission,
Solicitor's Department, 11, Horse-street, Dublin,
29 February 1876.

Dear Sir,

I HAVE read the enclosed documents, referring to two statements marked "A." and "B.," on which the Auditor General calls for explanation.

"A." relates to delay in proceedings; "B." is as to why, out of 53 sales, producing £1,308 l. 9 s. 6 d., on the 24th July 1873, the conveyances of 27 only have been executed, and why is it that out of the sales had from the 2nd of December 1873 to 30th of July 1875, producing £7,920 l. 7 s. 10 d., none of the conveyances have been executed.

My answer is, first as to delay; when the case was first put into court there was some delay in the court arranging as to this new class of business, for which special orders had to be procured and provisions made. Then a difference of opinion arose between the two Judges of the court as to the jurisdiction of the court to sell Church property, except in cases where pre-emption notices had been issued. I at last brought the matter under the notice of Mr. Justice Lawson, and by his directions was about to have the question argued before the two Judges (if possible) with the view to taking the case to the Court of Appeal in Chancery. Before, however, any effective steps could be taken, Judge Lynch became ill, and subsequently died about the beginning of 1873. After his death I brought the matter again before Judge Flanagan, who, after it was decided not to fill Judge Lynch's place, determined on acting on his own opinion, that there was jurisdiction, and the case has since proceeded as fast as it was possible, consistent with the rules of the court, while one Judge was doing the work of two.

I shall just add, that so far from the funds losing by any unavoidable delay that may have taken place, they have gained the difference between the return by events and by interest in the funds on deposit receipt and the estate produced 70,000 l.

Then as to the statement "B." my answer is, that it is immaterial in every essential particular, the facts being as to the first, that instead of 27 conveyances, 57 have been executed, leaving 15 only unexecuted. Of these 15 cases, six are cash cases, in which the whole purchase money has been lodged. In these the Auditor General has no interest. The remaining nine are delayed by various causes, such as the deaths of the parties, questions of title of purchaser, or in what capacity he has purchased, &c.

As to the second there were in the period referred to altogether 11 sales, and instead of no conveyances having been executed, there are six of them completed. Of the remaining five cases, three are cash cases, and the remaining two are in course of being completed.

It is no part of the Commissioners' duty to see to the completion of conveyances where the whole purchase-money has been paid. In cases where part of the purchase-money is secured by mortgage the Commissioners are interested in having the conveyance executed, but, as in these cases one-fourth at least of the purchase-money has been lodged, and the interest and instalments are being paid, even though the mortgage be incomplete, no possible loss can result from the purchaser not taking out his conveyance as quickly as he might. Besides, until a purchaser takes out his conveyance the estate remains in the Commissioners, which secures them entirely from loss.

The Judge of the court has full power to enforce payment into court of the whole or part of the purchase-money, but he has no power to enforce completion of the conveyance, it being a matter entirely for the purchaser's interest.

Denis Godley, Esq.

I remain, &c.
(signed) John Ball.

Exchequer and Audit Department,
9 March 1876.

Sir,
With reference to your letter of the 9th ultimo, in reply to mine of 18th November 1875, respecting the sale of the estates of the Vicars Choral of Armagh in the Landed Estates Court, I am directed by the Comptroller and Auditor General to forward, for the information of Judge Flanagan, copies of letters of Mr. Godley and of Mr. Ball.

No. 373/76.

S. J. Lynch, Esq.,
Landed Estates Court, Four Courts, Dublin.

I have, &c.
(signed) H. Treherne.

Landed Estates Court, Ireland,
14 March 1876.

Sir,
I am in receipt of your letter of the 9th, covering copies of two letters addressed by Mr. Godley and Mr. Ball upon the subject of the proceedings in this court as to the sale of the estates of the Vicars Choral of Armagh. In reference thereto I have to state, for the information of the Comptroller and Auditor General, that Mr. Ball is correct in stating that the number of conveyances executed in that matter up to 9th February last was 57 instead of 25, as mentioned in the return transmitted by me. The error arose in consequence of the junior clerk who compiled the list having indexed them to another estate of the Commissioners, and I have to regret that this mistake should have been made.

No. 442/76.

Not having the documents A. and B., to which Mr. Ball refers, before me, I am unable to offer any opinion upon the matters to which he refers.

As to the proceedings generally in the Church Commissioners' cases, and to the delays in court to which Mr. Ball alludes. The first order of the Commissioners was filed in the court on the 18th March 1871, and the order of this court was made thereon upon the 27th March 1871; so in regard of special books, &c., for this class of business, the difficulty (if any) was removed before the filing of this first order. There was no doubt some question as to the notices of re-emption in which the late Judge Lynch held a different opinion from Judge Flanagan, but Judge Lynch having died upon the 18th December 1875, Judge Flanagan at once took up the business pending in the chamber of the late Judge Lynch, and disposed of it without delay of any kind from day to day, as it was brought before him by the solicitors having carriage of the proceedings, including Mr. Ball, the solicitor for the Church Commissioners; and the fact of "one Judge doing the work of two" did not in any way retard the conduct of the business so far as the Judge or the officers of the court were concerned.

I find that in April 1873 a summons was issued from the office of the examiner in the chamber of the late Judge Lynch, calling upon the solicitor for the Commissioners to account for delay in the proceedings in that chamber, and a letter, of which the enclosed is a copy, was addressed to the examiner by Mr. Ball. Again, on the 11th December 1874, a delay summons was issued in 11 of the cases of the Commissioners pending in the court, and upon 21st May 1875 an affidavit (copy of which is enclosed) was filed on behalf of the solicitor accounting for the delay. Upon that affidavit Judge Flanagan made the following list: "This affidavit is quite unsatisfactory, and if in these cases I had power to exercise a discretion I would dismiss the majority of them." As to enforcement of judgment of purchase-money, to which Mr. Ball refers in the latter part of his letter, it is the duty of the solicitor having the carriage of the proceedings to move the court in reference to defaulting purchasers, and the court never takes action except upon motion by the parties interested.

The Judges offer no opinion upon the subject of the conduct of the cases upon which this correspondence has arisen, and the foregoing facts are merely mentioned, having regard to that portion of Mr. Ball's letter which refers directly to the action of this court in the cases of the Church Commissioners.

H. Treherne, Esq.,
Exchequer and Audit Department, Somerset House.

I have, &c.
(signed) S. J. Lynch, Registrar.

From John Ball, Esq., to James McDonnell, Esq., Examiner.

Estates of the Commissioners.

Irish Church Temporalities Commission,
Solicitor's Department, 11, Hanover-street, Dublin,
30 April 1876.

Dear Sir,

Returning to a notice I have just received from Mr. Madden on the subject of delay in these cases, I beg to observe that any delay there has been was before the death of the late Judge Lynch, and that this was caused by the difference of opinion between him and Judge Flanagan on the subject of "presumption" under the Irish Church Act. Since that point has been settled, I can assure you no delay has occurred on my part, but that, on the contrary, every exertion has been used by myself and by Mr. McCally, solicitor, my assistant, who has the charge of that department in my office, to push these cases on to a sale.

Permit me to remind you that in these cases there has been a great deal of new practice which had to be settled under the provisions of the Irish Church Act, and that after the difficulty raised by Judge Lynch was removed, it was found necessary to have a valuation of each estate made in order to fix the price at which each tenant should have his holding offered to him by notice. This matter I have to bring before Judge Flanagan, and then, by his directions, before the Commissioners, who had then to nominate one of their

their officers to make these valuations. This gentleman (Mr. O'Brien) has made and completed several of these valuations, and in every case in which they have been made, the pre-emption notices have been served.

These notices take three months to run out, and meanwhile the titles are proceeded with, and either have been lodged or are in course of being prepared for judgment. I experience great difficulty in making out the title in some of these cases from the want of deeds, and from the registry not giving the usual information; in most cases, however, everything is being done to overcome this difficulty, and as there are no insurances to be paid, I am the most interested myself in pressing on the sales.

Trusting that this explanation may be considered satisfactory,

James McDonnell, Esq.,
Landed Estates Court.

I remain, &c.
(signed) John Ball.

In the matter of the Estate of the Commissioners of Church Temporalities in Ireland, formerly part of the Glebe Lands of the Benefice of Lurgan and Kinawley, Ulster, and Eight other Matters.

I, ANDREW WILLIAM McCALLY, of the City of Dublin, solicitor, assistant to John Ball, solicitor for the owners in these matters, make oath and say as follows, viz.:-

1. I have charge of the business depending in this Honourable Court transmitted in the office of the said John Ball.

2. I say that in this matter and in the matters of the glebe lands of the benefices of Craggan and Kilmore, the rentals have been partially settled before the examiner, that objections taken by the tenants have been disposed of, and surveys of bog, the fee of which the tenants have agreed to purchase instead of acquiring the mere rights of turbary, made, and that I believe the said matters will be in a position to be put up for sale before the month of August next.

3. As to the lands of the benefice of Kilskeary, the final notices have been partly settled, and settlement is being proceeded with before the examiner.

4. As to the lands of the benefices of Gloun and Killashel, I say the necessary valuation for pre-emption purposes were not received from the Commissioners' valuer till late last month, and that the notices to tenants have been sent by the examiner, subject to some queries, which every effort shall be made to discharge with as little delay as practicable.

5. As to the lands of the benefice of Lower Longfield, I say that the necessary valuation for pre-emption purposes have not yet been received from the Commissioners to whom the papers for such valuation have been long since sent, and that on receipt of such valuation the notices to tenants will be proceeded with.

6. As to the lands of the benefice of Desertmolin, I say that the valuations were only received from the Commissioners about the end of last month, and that the notices to tenants have already been partially settled by the examiner.

7. As to the lands of the benefice of Clondowdick, I say the valuation was only received last month, that the notices to tenants were accordingly prepared and submitted to the examiner, who has raised a question as to the title which he required should be disposed of before settling the notices, and I say inquiries are being made with the view of satisfying him.

8. As to the lands of the benefice of Cappagh, the valuation was only received last month, and the notices to tenants have been submitted to and settled by the examiner, subject to some queries which are being discharged.

9. As to the lands of Drumore, I say that the notices to tenants are partially settled.

10. As to the lands of the benefice of Kilear, I say the valuation was only received this month, that the notices to tenants have been prepared, and on being submitted to the examiner, he required before settling them, that the order for sale should be amended by striking out the tidal fishery ordered to be sold, to which title cannot be made.

11. I say that directions have been given and arrangements made for a party being in daily attendance on the examiner, so as to bring all the foregoing matters to sale with all possible despatch.

12. I submit these cases are different from the ordinary cases of sale in this court, in consequence of the pre-emption which necessitate in each case the preparation of two rentals, one of the portions purchased by tenants, with the covenants affecting such, and the other of that to be sold to the public. That the valuations have to be very carefully examined and checked, and in some instances have been found defective and required to be amended; and I say that the Commissioners have no agents, and the greatest difficulty has been experienced in ascertaining the holdings of tenants and the parties entitled to pre-emption under the Irish Church Act, and even in many cases the correct amount of rent payable, and by whom it has been actually paid, and in respect of what holdings, in some instances two or three parties being found contributing to a joint rent, though only one name entered in the Commissioners' books for such rent, the said books gave no information as to amount.

A. W. McCally.

Sworn before me this 21st day of May 1875 at the Landed Estates Court, Four Courts, Lane Quay, in the City of Dublin, and I know the Deponent—word "name" interlined.

(signed) John P. Dwyer.

Received, 21st May 1875.

(A copy.)

John Ball, Solicitor, 11, Rame-street.

J. H. Stowley.

APPENDIX, No. 2.

Irish Church Temporalities Commission,
24, Upper Merion-street, Dublin,
27 April 1876.

No. 628/76.

Sir,
I am directed by the Commissioners of Church Temporalities in Ireland with reference to the reply given to Query No. 124, to send, for your information, the enclosed copy of the collector's report upon the consolidation of certain tithe rent-charges, which fully explains the grounds upon which the change was made.

The Comptroller and Auditor General,
Somerset House, London.

I am, &c.
(signed) Denis Godley.

Report of the Collector as to the Consolidation of certain Rent Charges.

The Commissioners are aware that in many parishes the tithes were divided amongst several ecclesiastical owners, and when all these tithes rested in them, the issue of three or four separate receivable orders to one payer for rent-charge issuing out of the same lands, but formerly payable in respect of three or four benefices or dignities, tended to confuse the payers and to complicate the collection.

The confusion was still greater in cases in which legal proceedings became necessary, for, supposing the annual rent-charge of any payer out of one township to be 10 *l.*, payable as follows:—

		£.	s.	d.
Benefice A	- - - - -	-	5	-
" B	- - - - -	-	8	-
" C	- - - - -	-	1	10
" D	- - - - -	-	-	10
TOTAL		-	£. 10	-

and that two years were due, instructions would be given to the collector to proceed for the first two items, and the others, being trifling in amount, would not be entered on the schedule.

In this way 16 *l.* would be recovered, and the remaining 4 *l.* payable out of the same township, would continue in arrear.

Ever since the formation of the collection department, I have been anxious to terminate this anomalous state of things, but urgent pressure of other business prevented this consolidation, which required much time and constant reference to the appointments, certificates, and ecclesiastical books of record.

The volume submitted with this report contains full particulars of all the items consolidated, and shows a reduction by 3,000 of the number of accounts in charge on the books.

This, besides simplifying the collection, saves the issue each year of about 5,000 receivable orders, but the results which I have to report also show a gain of 3,000 *l.* to the surplus.

It was ascertained in the course of the investigation that a considerable amount of tithe rent-charge was omitted from the rentals furnished by the clergy which, from negligence or from want of information, had been allowed to lapse.

In these cases, unless the amount was trifling, or the proof of liability unsatisfactory, I entered the omitted sums on the books and applied for them.

The items were 73 in number, amounting to 137 *l.* 11 s. 8 d. annually. I have already obtained payment in 52 cases, the annual amount being 83 *l.* 1 s. 3 d., and I have no doubt that I will succeed in recovering the entire 137 *l.* a-year, the capitalised value of which is 3,000 *l.*

This amount is clear gain, no annuities having been granted in respect of this 137 *l.*, the clergy not having been in receipt of the income.

In one case a benefice of the annual value of 7 *l.* 10 s., the rent-charge of which had not been claimed or paid for upwards of 50 years, was placed in charge, and all rent-charge from 1st November 1870 recovered.

Receivable orders for the consolidated rent-charges were issued last June; the change appears to have given general satisfaction, hardly any questions having been raised by the public.

I trust that it will also meet with the approval of the Commissioners, and that I may be authorised to furnish a copy of the schedule to the Comptroller and Auditor General to enable him to check the rentals in their altered form.

(signed) G. Fetherston H.

20 January 1876.

I approve entirely of what Mr. Fetherston has done, and let his suggestion be acted upon.

(signed) J. A. Lawson.

25 January 1876.

APPENDIX, No. 3.

QUERY, No. 25/75.

Appertisement Orders: Ferns Templeshambo P. C. 174, 14s. 3d. Ferns Tammshane, No. 112, 8l. 15s. 4d.

It is requested that it may be stated whether these items, struck off the books of the Commissioners, were included in the amount on which annuity was granted in each case, and, if so, whether any steps have been taken to recover the sums lost from the respective incumbents.

ANSWER to QUERY.

Those items were included in the Annulites. No alteration in the Annuity was made on account of the 14s. 3d., the amount being small. In Tammshane the annuitant was dead before the error was discovered, and the reduction, which otherwise would have been made, had to be abandoned.

17 November 1875.

(signed) G. Fetherston H.

QUERY, No. 43/75.

Previous Query, No. 25, 1875.

With reference to the Accountants' reply to this Query as regards the error of 8l. 15s. 4d. in the benefice of Tammshane, it is requested that it may be explained why the amount of commutation money overpaid should not be recovered from the Representative Church Body, and the proportion of annuity overpaid to date of commutation, from the representatives of the deceased incumbent.

ANSWER to QUERY.

The Commissioners considering that Mr. Stewart's mistake in this case (which they have no reason to think was intentional on his part) was not discovered till after his commutation money had been paid over to the Representative Church Body, nor till after his own death, are of opinion that there are no legal means of recovering the over-payment made, either from the Representative Church Body or from the representatives (if there are any) of the late Mr. Stewart.

They therefore do not think it advisable to take any further steps in the matter.

3 December 1875.

(signed) W. L. Bernard.

QUERY, No. 62/75.

Previous Queries, Nos. 25 and 43 of 1875.

With reference to the reply to Query, No. 43, it is requested that it may be stated whether application has been made to the Representative Church Body for the repayment of the amount of commutation money overpaid, and also whether any effort has been made to discover the representatives of the late incumbent. Further, if there should have been correspondence on the subject, it is requested that copies thereof may be furnished to this department.

ANSWER to QUERY.

On reinvestigating this case it was ascertained that although the incumbent's rental contained a double entry of the sum of 8l. 15s. 4d. in respect of tithe rent-charge payable by Mr. Greame, yet his annuity was not overpaid by that sum, because the amount of gross tithe rent-charge receivable by the Commissioners in respect of this benefice is 708l. 4s. a year, and the amount allowed in estimating his annuity was 711l. 16s. 4d., the overpayment being therefore only 3l. 12s. 4d.

The annuity has been reduced by 3l. 12s. 4d., and the proportion of the same overpaid to the incumbent, and the commutation money overpaid to the Representative Church Body, have been recovered, and will be found brought to credit in the account for February 1876.

The amount lodged on behalf of the incumbent has been—

	£.	s.	d.
Proportion of tithe rent-charge for November and December 1870, 12s. 1d.			
income tax, 2d.	-	11	11
Proportion of annuity, 1 January 1871 to 9 March 1872, 4l. 6s. 1d.	4	3	11
income tax, 2s. 2d.			
	£.	4	15 10
The amount lodged by Representative Church Body has been:—			
Commutation money	20	10	-
Bonus	2	10	1
Interest from 9th March 1872 to 10th March 1875	4	2	9 6
Income Tax			7
	£.	28	17 -

23 February 1876.

(signed) W. L. Bernard.

APPENDIX, No. 4.

Sir,
When reference to previous correspondence, I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, for your information, a copy of a letter which their Lordships have this day caused to be addressed to the Irish Church Temporalities Commissioners, on the subject of the retention by Mr. Ball, their solicitor, of the costs recovered by him in suits for arrears due to the Commissioners.

The Comptroller and Auditor General.

Treasury Chambers, 30 September 1874.
I am, &c.
(signed) R. R. W. Lingen.

No. 135179.

My Lord and Sir,
The Lords Commissioners of Her Majesty's Treasury have carefully considered your Secretary's letters of the 7th instant and 24th instant, with their enclosures, in connection with the Treasury Letter (10,294) of the 11th ultimo, upon the subject of Mr. Ball's claim to retain the costs recovered by him in suits for the recovery of arrears due to your Commission.

My Lords have no doubt that they will be acting in accordance with your wishes if they endeavour to confine such further correspondence as is necessary to the merits of the case, without recurring at any length to the misapprehensions or oversight which have arisen in the course of protracted communications upon some many intricate points.

They desire me to observe, however, before discussing this part of the subject, that one at least of the errors in question would probably have been avoided had Mr. Godley's letter of the 2nd February 1874 begun by specifying the date of the letter to which it came in answer, thereby guiding the clerk who had the papers to put together for reference.

With regard to the words which Mr. Ball quotes from the Treasury Letter (17,002) of 10 November 1874, viz., "but no such remittances would include Mr. Ball's costs payable to him by the debtors, you would only retain the amount due to you out of the sums handed over to you, returning the balance to Mr. Ball." There is no doubt that these words are open to the interpretation which he puts upon them. How they came to be used is explained in the Treasury Letter (16,633) of 8th June last.

Resuming, then, the consideration of the case upon its merits, I am directed by my Lords to state that the Treasury Letter, 10,794, of the 11th ultimo, continued to express the views which they hold.

In suits to which your Commission is a party, Mr. Ball's services are rendered to the Commission whether the suits end favourably or adversely to you; but you hold that although in the latter case he would have no claim for any payment for his services beyond his salary, nevertheless, in the former case, he is entitled to retain the costs recovered from the other side, which includes such a payment.

My Lords, on the contrary, are of opinion that the result of the suits you institute is beside the present question. The meaning of costs is to reimburse the successful litigant, and for this purpose it makes no difference whether the costs recovered are applied in discharge of a specific bill, or in aid of a fixed salary.

Mr. Ball contends that he bargains, first with the Ecclesiastical Commissioners, and subsequently with your Commission, was that he should retain such costs for his own benefit.

My Lords, however, can only say that when they agreed to raise the amount of his salary to £1,000 per annum they had no such information before them.

These costs are awarded by the Court, not to Mr. Ball, but to your Commission, the amount of them thereby becomes the property of your Commission, and the retention of them by Mr. Ball, is only another form of paying to him from the funds of the Commission, a sum in excess of his salary of £1,000 for all his services to the Commission.

My Lords, looking to the length of time which has been required to obtain a complete knowledge of the facts, and to the circumstances that Mr. Ball's view has in the meantime been acted upon with the sanction of your Board, agree that Mr. Ball shall be required to account for these costs only from the date of this present letter.

The Irish Church Temporalities Commissioners.

I am, &c.
(signed) R. R. W. Lingen.

APPENDIX, No. 5.

QUERY, No. 61/75.

Description of Voucher.

Miscellaneous Receipts. Schedule 58.

October 1st to 31st—John Ball, Costs - - - - - £. 40 17 11

QUERY OF OBSERVATION.

It is requested that a Schedule of particulars, together with a certificate, as set forth below, may be furnished in support of the correctness of this sum, and that the like may be forwarded with all future accounts.

SCHEDULE OF COSTS, &c.

Date.	Nature of Service performed.	From whom Received.	Amount.

I hereby certify that the above account includes all sums received by me during the month of on account of costs for proceedings taken on behalf of Commissioners of Church Temporalities in Ireland, or for services performed for them in my capacity as their solicitor.

(Signature.)

ANSWER.

Under the recent regulations as approved by the Lords of the Treasury, the Solicitor furnishes a statement daily (daily certified) of costs received by him.

The statements for the month of October last are herewith transmitted for the information of the Comptroller and Auditor General.

(signed) A. J. Phipps.

22 December 1875.

QUERY, No. 73/75.

Previous Query, No. 61.

With reference to the reply to this Query it is pointed out that the Treasury regulations only affect amounts received by Mr. Ball on account of arrears of rents due to the Commissioners, and not costs, as by an oversight (rectified by a subsequent letter of 8th June 1875) the costs were allowed to Mr. Ball under the regulations referred to by the Accountant, and therefore their Lordships could have no interest in a return showing the particulars of these costs.

It is desirable that the certificate suggested in Query, No. 61, should be more comprehensive, and with reference to Treasury Letters of 21st January 1874, 8th June and 30th September 1875, should include all costs whatsoever that may be received by him for "all the services which he could be called upon to perform for the Commissioners." Besides, the suggested monthly return and certificate would be preferable to the daily statements for the purpose of examination in this department.

It is requested that the Accountants will be so good as to furnish the certificate and return in the form proposed in Query 61.

ANSWER TO QUERY, No. 73/75.

Irish Church Temporalities Commission,
24, Upper Merion-street, Dublin,
28 February 1876.

Sir,

I AM directed by the Commissioners of Church Temporalities in Ireland to acknowledge receipt of your letter, dated 25th instant (No. 512), and to acquaint you with reference to Queries, Nos. 61 and 73, that Mr. Ball has no objection to give the certificate required, but, as arrangements are in progress which, if sanctioned by the Treasury, will result in the superannuation of Mr. Ball, and the appointment of a Solicitor paid by a fixed salary, whose office shall be in this house, and who will receive no costs of any description whatever, the Commissioners suggest that the daily certificate given by Mr. Ball may be accepted as sufficient for the present.

The Comptroller and Auditor General,
Exchequer and Audit Department,
Somerset House.

I am, &c.
(signed) Denis Godley.

Exchequer and Audit Department,
11 March 1876.

No. 328/76.

Sir,
In reply to your letter of the 28th ultimo, in which you state that "Mr. Ball has no objection to give the certificate required," I am directed by the Comptroller and Auditor General to acquaint you that he would be glad if the Commissioners of Church Temporalities in Ireland would cause the proposed certificate to be supplied, comprehending the total amounts (only) credited in the accounts for the months of October, November, and December last. I am to request that for subsequent months, until the arrangements adverted to in your letter may be carried into effect, the schedule and certificate suggested by Query, No. 61, may be furnished.

To D. Godley, Esq.,
Irish Church Temporalities Commission,
24, Upper Merrion-street, Dublin.

I have, &c.
(signed) *H. Trevelyan.*

Sir,
I am directed by the Commissioners of Church Temporalities in Ireland, to transmit to you a copy of a communication received by them from Mr. Ball of this date, and to ask you whether such a certificate as he proposes therein will be considered sufficient.

No. 426/76.

The Comptroller and Auditor General.

I am, &c.
(signed) *Denis Godley.*

Irish Church Temporalities Commission.

Solicitor's Department, 11, Home-street, Dublin,
24 April 1876.

Sir,
Reference to your letter of the 18th ultimo, as I understand the point made by the Auditor General, is that the certificate now in daily use, having been framed before the Treasury sought to deprive me of the portion of my emoluments which consists of costs of actions for the recovery of arrears, does not, in his opinion, include the costs daily handed over by me. I do not think there is the slightest foundation for this opinion, as the Commissioners seem also to think, but I have not the least objection to add to the present certificate words which will expressly include what was the subject matter of the Treasury Letter of the 30th September 1875, viz., "Costs recovered in suits for the recovery of arrears." The addition to the certificate, therefore, of the words including costs of suits for the recovery of arrears would meet the case.
I must decline giving the certificate in the form drawn by the Auditor General, as it is altogether inconsistent with the terms on which I hold my office, and affirms what is not in accordance with fact.

I remain, &c.
(signed) *John Ball.*

Exchequer and Audit Department, 16 May 1876.

No. 486/76.

Sir,
In reply to your letter of the 24th ultimo, forwarding a copy of a communication from Mr. Ball respecting the certificate asked for by Query, No. 61, on the account of the Commissioners of Church Temporalities in Ireland for the year 1875, in which letter he states that he must decline giving the required certificate, and suggests another form in lieu thereof, I am directed by the Comptroller and Auditor General to inform you that the proposed amendment cannot be accepted. Mr. Ball seems to be impressed with the idea that he is only required to refund the costs received by him in recovering arrears of taxes, and proposes that his certificate should extend only to "costs recovered in suits for the recovery of arrears," but it was evidently the intention of the Treasury that he should pay over to the Commissioners all costs received by him for all services performed for the Commission, and that his salary of 1,500 l. per annum should be the limit of his remuneration for such services. Thus interpreting the Treasury directions, the Comptroller and Auditor General proposed the more comprehensive certificate set forth in Query, No. 61.

In support of these views I am to call your attention to the Treasury Letter of the 31st January 1874, wherein their Lordships observe, that "when by their letter of 1st May 1871 they fixed Mr. Ball's remuneration (covering both salary and office expenses) at 1,500 l. per annum, they certainly had in view all the services which he could be called upon to perform for the Commissioners."

In their letter of the 8th June 1875, their Lordships confirm this decision, and state that they "never had any intention of recalling" it.

Subsequently, in a letter dated 30th September 1875, when their Lordships finally decided that Mr. Ball should be no longer allowed to retain these costs, after remarking that "the meaning of costs is to reimburse the successful litigant, and for this purpose it makes no difference whether the costs recovered are applied in the discharge of a specific bill, or in aid of a fixed salary," proceeded to observe, "these costs are awarded by the Court, not to Mr. Ball, but to your Commission; the amount of them thereby becomes the property of your Commission, and the retention of them by Mr. Ball is only another form of paying to him from the funds of the Commission a sum in excess of his salary of 1,500 l. for all his services to the Commission."

Adverting to your letter of the 29th of February last, I am to point out that you therein informed the Comptroller and Auditor General that Mr. Ball had "no objection to give the certificate required" by Query, No. 61; and in reply to your inquiry of the 24th ultimo, whether the certificate which Mr. Ball now proposes to substitute for it will be considered sufficient, I am to acquaint you that any modification which may detract from its comprehensiveness will not be accepted as satisfactory.

D. Godley, Esq.,
Irish Church Temporalities Commission.

I have, &c.
(signed) *H. Trevelyan.*

No. 328/76.

No. 426/76.

Comptroller and
Auditor General's
Report, Account 1875,
p. 18.

Comptroller and
Auditor General's
Report, Account 1874,
p. 32.

No. 155/70.

ACCOUNT of the RECEIPT and EXPENDITURE of the CAPITAL, and of the REVENUES derived from all any other Funds under their Control and Management, under the Provisions of "The Irish Church Act, 1843,"

Dr.

Section of Principal Act and Act of 1872.	RECEIPT.	Cash Transferred of the Year.	Stock Account.	Mortgage Accounts, &c.	Liabilities. — Medical Debt Commissioners and Contributions.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
83	To Balance on the 1st January 1875 - -	63,774 10 2	64,371 16 5	7,795,713 3 3	—
32, and 47, 1872	To Sales of Property:				
	Tithes rentcharge - - - -	46,322 2 8	- -	193,666 13 -	—
3 & 43, and 44	Lands, &c.:				
	1. Perpetuity rents - - - -	394,660 7 10	- -	438,930 2 6	—
	2. Renewable leaseholds - - - -	1,642 13 6	- -	2,102 - -	—
	3. Yearly and other tenures - - - -	155,085 14 1	- -	185,024 - 8	—
	4. Rights to mines and quarries - - - -	593 - -	— -	— -	—
27, 28, and 32	Ecclesiastical Residences and Lands:				
	Other residences and lands - - - -	118,963 3 7	- -	18,659 4 5	—
31, and 12, 1872.	To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 WILL. 4. c. 37, s. 143 and 153) - - - -	14,311 16 9	- -	10,544 19 1	—
63	To Commutation of Annuities:				
	Amount on credit, per annuity, discharged in cash by payment to the Representative Church Body - - - -	- - -	- - -	- - -	632,000 - -
	Carried forward - - -	813,189 8 7	64,371 16 5	8,421,999 2 11	632,000 - -

PROPERTY, Real and Personal, vested in the COMMISSIONERS of CHURCH TEMPORALITIES in Ireland, or of and "The Irish Church Act, 1849, Amendment Act, 1872," for the Year ended 31st December 1875.

Cr.

Section of Principal Act and Act of 1872.	EXPENDITURE.	Cash Transactions of the Year.			Stock Account.			Mortgage Accounts, &c.			Liabilities, — National Debt Commissions and Comutations.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
—	By Balances on the 1st January 1875 - -	-	-	-	-	-	-	-	-	-	2,432,000	-	-
	By Comutations, Annuities, Grants, &c.:												
14	For life annuities to archbishops, bishops, and incumbents - - -	16,277	-	2	—	—	—	—	—	—	—	—	—
18	For life annuities to permanent curates - - -	1,302	12	2	—	—	—	—	—	—	—	—	—
16	For life annuities to diocesan and district schoolmasters - - -	338	12	-	—	—	—	—	—	—	—	—	—
16	For life annuities to clerks, sextons, and others holding freehold offices - - -	3,085	10	7	—	—	—	—	—	—	—	—	—
45	For life annuities to vicars general, and other officers, for loss of fees, &c. - - -	2,314	12	5	—	—	—	—	—	—	—	—	—
45	For compensation to deputy registrars and others, for loss of office - - -	10	-	-	—	—	—	—	—	—	—	—	—
	By Comutation of Annuities, &c.:												
23	Of Archbishops, Bishops, and Incumbents:												
	Comutation money - - -	4,048	6	7	—	—	—	—	—	—	—	—	—
	Bonus (12 per cent. added) - - -	420	14	-	—	—	—	—	—	—	—	—	—
23	Of Permanent Curates:												
	Comutation money - - -	1,091	10	5	—	—	—	—	—	—	—	—	—
16	Of clerks, sextons, and others - - -	873	12	5	—	—	—	—	—	—	—	—	—
4, 1872	Of vicars general and other officers - - -	4,804	1	-	—	—	—	—	—	—	—	—	—
53	Comutations on Credit:												
	Installments paid to the Representative Church Body - - -	685,000	-	-	—	—	—	—	—	—	—	—	—
	Interest on ditto - - -	14,161	7	7	—	—	—	—	—	—	—	—	—
	By Building Charges:												
24, and 1, 1872	In case of converted security - - -	329	4	7	—	—	—	—	—	—	—	—	—
53	In case of non-converted security - - -	2,104	11	1	—	—	—	—	—	—	—	—	—
28	By Compensation to Lay Patrons - - -	10,467	18	2	—	—	—	—	—	—	—	—	—
11 and 12	By Charges and Incumbrances affecting property - - -	1,732	2	7	—	—	—	—	—	—	—	—	—
	By Begium Donors:												
	Compensation on discontinuance of the Parliamentary Grant, viz.:												
53	Life Annuities:												
	For payments to Non-conforming Ministers and their assistant successors - - -	1,025	15	4	—	—	—	—	—	—	—	—	—
24	By Expenses attendant on sales of property - - -	178	8	-	—	—	—	—	—	—	—	—	—
	Carried forward - - - £.	707,672	15	6	—	—	—	—	—	—	2,432,000	-	-

Account of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

Dr.

Section of Principal Act and Act of 1875.	RECEIPT.	Cash Transactions of the Year.		Stock Account.	Mortgage Accounts, &c.		Liabilities. National Debt Commissioners' and Commissioners.	
		£.	s. d.		£.	s. d.	£.	s. d.
	Brought forward - - -	811,190	8 7	64,671 16 5	8,021,000	2 11	632,000	- -
11 and 12, and 4, 1875.	To Rents, &c. :							
	Tithe rentcharge - - - - -	220,094	14 1	—	—	—	—	—
11 and 12	Lands, &c. :							
	1. Perpetuity rents - - - - -	106,821	- 8	—	—	—	—	—
	2. Renewable leaseholds (including farms), and other tenures - - -	20,223	15 7	—	—	—	—	—
	3. Mineral rents and royalties - -	703	18 7	—	—	—	—	—
—	To Proportionate Amount of Charges (Drown- age and Improvement Loans, Rents, Rates, Taxes, &c.) repaid by the Clergy - -	59	13 5	—	—	—	—	—
11 and 12	To Dividends and Interest of Money :							
	On New Three per Cent. Annuities -	883	11 11	—	—	—	—	—
	On Bank of Ireland Stock - - -	1,837	4 -	—	—	—	—	—
	On mortgage—landed property, &c. -	7,563	8 11	—	—	—	—	—
13, 1875	On mortgage—converted leaseholds -	9,013	7 6	—	—	—	—	—
	On globe house mortgages - - -	18	19 7	—	—	—	—	—
	On other moneys - - - - -	11,966	11 -	—	—	—	—	—
11	To Private Subscriptions :							
	For Building Churches - - - - -	300	- -	—	—	—	—	—
—	To Miscellaneous Receipts :							
	Rents, mineral glebes - - -	4,500	15 11	—	—	—	—	—
	Other receipts - - - - -	2,347	1 9	—	—	—	—	—
	Carried forward - - - £.	1,385,064	6 6	64,671 16 5	8,021,000	2 11	632,000	- -

in the Commissioners of Church Temporalities in Ireland, for the Year ended 31st December 1875—continued.

Ct.

Section of Principal Act and Act of 1879.	EXPENDITURE.	Cash Transactions of the Year.	Stock Account.	Mortgage Accounts, &c.	Exhibition. National Debt Commissioners and Constitutions.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	797,472 13 6	- - -	- - -	8,432,000 - -
11 and 12	By Rent Abatement, &c. :				
	From Tithe Rentcharge :				
	Poor rate - - - - -	15,804 10 -	- - -	- - -	- - -
	From Leases :				
	Poor rate - - - - -	5,327 16 4	- - -	- - -	- - -
55	By Proportion of Income paid over to the Clergy - - - - -	331 8 8	- - -	- - -	- - -
11 and 13	By Allowances to Tenants (Improvements, Repairs, &c.) - - - - -	23 - -	- - -	- - -	- - -
11 and 12	By Tithe Rentcharges paid - - - -	206 8 11	- - -	- - -	- - -
11 and 12	By Quilt and Crown Rents paid - - -	- 16 10	- - -	- - -	- - -
11 and 12	By Rates, Taxes, &c. - - - - -	458 10 5	- - -	- - -	- - -
40	By Expenditure under 40th Section of "The Irish Church Act, 1869" :				
	For repair of churches - - - - -	19 7 -	- - -	- - -	- - -
	For church requisites - - - - -	238 17 11	- - -	- - -	- - -
-	By Miscellaneous Payments - - - -	1,015 17 7	- - -	- - -	- - -
5 and 6	By Expenses of the Commission :				
	Establishment :				
	Salaries - - - - -	13,643 6 5	- - -	- - -	- - -
	Allowances to clerks for extra duty -	1,360 15 7	- - -	- - -	- - -
	Travelling expenses - - - - -	960 5 7	- - -	- - -	- - -
	Rent, rates, taxes, &c. - - - - -	326 6 3	- - -	- - -	- - -
	Repairs, &c. - - - - -	25 6 6	- - -	- - -	- - -
	Fuel and light - - - - -	133 14 9	- - -	- - -	- - -
	Stationery and printing - - - - -	1,300 16 -	- - -	- - -	- - -
	Postage - - - - -	604 10 10	- - -	- - -	- - -
	Incidental expenses - - - - -	1,173 5 7	- - -	- - -	- - -
	Legal Branch :				
	Salary of solicitor - - - - -	1,500 - -	- - -	- - -	- - -
	Incidental expenses - - - - -	1,041 19 6	- - -	- - -	- - -
	Architects and Surveyors' Branch :				
	Travelling expenses - - - - -	3 9 6	- - -	- - -	- - -
	Surveys and valuations - - - - -	2,931 16 1	- - -	- - -	- - -
	Receivers and Collectors :				
	Commission, &c. - - - - -	80 9 7	- - -	- - -	- - -
	Incidental expenses - - - - -	6 4 11	- - -	- - -	- - -
37	Audit of Accounts :				
	Cost of Audit - - - - -	1,674 11 1	- - -	- - -	- - -
44	By Compensation and Superannuation Allow- ances of the Commissioners and Officers of the late Ecclesiastical Commission - -	2,433 5 -	- - -	- - -	- - -
52 to 61	By Interest and Charges on Loans :				
	Interest of advances from National Debt Commissioners - - - - -	502,350 - 9	- - -	- - -	- - -
	Stamp duty on debentures - - - - -	125 - -	- - -	- - -	- - -
	Bankers' Commission on remittances between England and Ireland - - -	363 38 3	- - -	- - -	- - -
7 and 10, 1871.	By Stamp Duty on Mortgage Orders, &c. -	5,388 16 -	- - -	- - -	- - -
	Carried forward - - - £.	1,061,868 14 4	- - -	- - -	8,432,000 - -

Account of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

Dr.

Section of Principal Act and Act of 1829.	R E C E I P T.	Cash Transactions of the Year.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioners and Commissioners.
	Brought forward - - -	£ s. d. 1,386,664 0 0	£ s. d. 64,671 16 5	£ s. d. 8,621,090 2 11	£ s. d. 632,000 - -
22	To Loan Account; Tythe Rentscharge: Fixed annual instalments - - -	180,946 12 8	- - -	- - -	- - -
	Interest prospectively receivable in re- spect of fixed annual instalments - - -	- - -	- - -	223,677 18 8	- - -
32	To Mortgage Account; Landed Property, &c.: Mortgage moneys - - -	3,132 18 -	- - -	- - -	- - -
	Fixed half-yearly instalments - - -	22,668 8 8	- - -	- - -	- - -
	Interest prospectively receivable in re- spect of fixed half-yearly instalments - - -	- - -	- - -	399,421 1 2	- - -
51	To Mortgage Account; Converted Leaseholds (Act 3 & 4 Will. 4, c. 35, s. 155): Mortgage moneys - - -	4,260 7 2	- - -	- - -	- - -
11	To Glebe House Advances; late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 28, and 1 & 2 Vict. c. 160, s. 43): Instalments - - -	11 4 1	- - -	- - -	- - -
11	To Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 36, and 14 & 15 Vict. c. 75, s. 20): Mortgage moneys, instalments - - -	19 15 4	- - -	- - -	- - -
79	To Chapels of Ease; Repair Fund - - -	- 12 7	- - -	- - -	- - -
-	To Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 5): Schedule A. and C. - - - Schedule E. - - -	4,164 5 5 158 6 8	- - -	- - -	- - -
12	To Stock vested in and transferred to the Credit of the Commissioners - - -	- - -	145 0 0	- - -	- - -
50	To Cash: For stock purchased for 3,703 l. 0s. 7d., per contra - - -	- - -	9,239 9 3	- - -	- - -
-	To Securities sold: £ 24,600 stock sold, per contra - - -	22,097 8 -	- - -	- - -	- - -
50 to 61	To the Commissioners for the Reduction of the National Debt; Advances for the pur- poses of the Act 32 & 33 Vict. c. 42 - - -	200,000 - -	- - -	- - -	- - -
-	To Cash: For advances repaid to the Commissioners for the Reduction of the National Debt, per contra - - -	- - -	- - -	- - -	394,000 - -
	£	1,701,314 2 -	74,686 12 4	9,063,140 2 7	632,000 - -
59 to 61	To Balances on the 31st December 1875, viz.: Advances due to the Commissioners for the Reduction of the National Debt - - -	- - -	- - -	- - -	8,200,000 - -
	£	1,701,314 2 -	74,686 12 4	9,063,140 2 7	9,032,000 - -

† This Balance of 8,200,000 l. s. 1d. includes the aggregate amount of fixed instalments which will become payable

Irish Church Temporalities Commission,
29 February 1876.A. J. PHIPPS,
Accountant to the Commissioners.Exchequer and Audit Department,
28 May 1876.

I certify that this Account has been examined under my direction, and

Examined,
R. J. PHIPPS.

in the Commissioners of Church Temporalities in Ireland, for the Year ended 31st December 1875—continued.

C.

Section of Principal Act and Act of 1875.	EXPENDITURE.	Cash Transactions of the Year.		Bank Account.		Mortgage Accounts, &c.		Liabilities, — National Debt Commissioners and Commissions.	
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	1,081,868	14 4	-	-	-	-	9,488,000	- -
31, and 7, 1875.	By Loan Account; Tithes Redemption. Fixed annual instalments discharged in cash, per centum - - -	-	-	-	-	153,046	13 8	-	-
32	By Mortgage Account; Landed Property, &c.; Mortgage moneys discharged in cash, per centum - - - Fixed half-yearly instalments - ditto - -	-	-	-	-	6,132	75 -	-	-
		-	-	-	-	22,620	3 3	-	-
31	By Mortgage Account; Converted Leaseholds (Acts 3 & 4 Will. 4, c. 37, s. 133); Mortgage money discharged in cash, per centum - - -	-	-	-	-	6,380	7 2	-	-
11	By Glebe House Advances; late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 103, s. 48); For amount discharged in cash, per centum - - -	-	-	-	-	11	4 1	-	-
11	By Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 1 & 2 Vict. c. 73, s. 37); Mortgage moneys, discharged in cash, per centum - - -	-	-	-	-	19	15 4	-	-
-	By Property and Income Tax (Act 16 & 17 Vict. c. 54, s. 3); Schedules A. and C. - - - - Schedules B. - - - -	4,387	17 4	-	-	-	-	-	-
		108	6 8	-	-	-	-	-	-
34	By Securities Purchased: £ 9,558. 2s. 2d. stock purchased, per centum - - -	9,783	- 7	-	-	-	-	-	-
-	By Cash: For stock sold for 22,667 L. 8s., per centum - - -	-	-	24,000	- -	-	-	-	-
63 to 61	By Cash: For Loans from the Commissioners for the Reduction of the National Debt, debited per centum - - -	-	-	-	-	-	-	200,000	- -
	By the Commissioners for the Reduction of the National Debt: For advances repaid - - -	200,000	- -	-	-	-	-	-	-
	£.	1,565,487	10 11	24,000	- -	153,239	1 6	9,688,000	- -
36	By Balances on the 31st December 1875 - - -	* 365,795	0 1	50,055	12 4	76,871,280	1 1	-	-
	* Bank Balances: Cash on deposit - - - £. s. d. Cash account - - - £. s. d. Drawing account - - - £. s. d. Less,— Outstanding orders - - - £. s. d. Less,— Sub-accounts, &c. - - - £. s. d. £.	800,800	- -						
		45,097	1 10						
		2,005	- 1						
		45,097	1 11						
		1,051	1 3						
		45,041	- 8						
		305,841	- 8						
		144	15 7						
		305,795	0 1						
	£.	1,701,314	2 -	74,055	12 4	9,085,149	2 7	9,688,000	-

(In the manner of a terminable annuity) in redemption of purchase money, with interest for the entire period of each debt.

Monck,
James A. Lumsden, } Commissioners of Church
Temporalities in Ireland.

subject to the observations contained in the foregoing Report, is correct.

Wm. Denker,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CLEARING ACCOUNT, No. 1.—MORTGAGE MONIES, &c.

TITLE OF ACCOUNT	Mortgage Monies, £s. Outstanding on January 1874	Partial Monies, £s. Mortgages, &c., in 1874	% Bonus.	Mortgage Monies and Reserves, £s. Outstanding on 1874	Discharged	Mortgage Monies, £s. Outstanding on January 1875
Balance of Property—						
Tide mortgages	£1,201,075 11 10	£411,445 11 8	£1,400,000 00 0	100,000 0 0	Monies on loans paid off £100,000 0 0	£1,101,445 11 10
Loans, &c.,						
Simple mortgages	100,000 0 00	000,000 0 00	000,000 0 10	0,000 00 00	Loans repaid, &c., £1,000 00 00	000,000 00 00
Installment mortgages	£400,000 0 00	£400,000 00 00	£400,000 00 10	00,000 0 00	Monies on loans paid off, £00,000 0 00	£400,000 00 00
Conversion of renewable loans into perpetuities	000,000 0 00	00,000 00 00	000,000 00 10	0,000 00 00	Grants on purchase amount £0,000 00 00	000,000 00 00
Other loans advanced, less Board of Fire Funds	00 00 00	0 0 00	00 00 00	00 00 00	0 0 00	00 00 00
Other loans	000 00 00	0 0 00	000 00 00	00 00 00	0 0 00	000 00 00
Total	£1,701,075 11 10	£811,445 11 80	£1,400,000 00 10	£100,000 00 00	£1,000 00 00	£1,301,445 11 10

* These items include the aggregate amount of the fixed instalments, which will become payable (or the amount of a renewable annuity) on redemption of purchase money, with interest, for the entire period of each date.

COLLECTOR ACCOUNT, No. 1.—TITLE REPAYMENTS, RENTS, INTEREST, &c.

TITLE OF ACCOUNT	Amount at 1st January 1911			Total, 1911	Total, 1912	Standard value for Year	Exchanges						Amount at 31st December 1912			
	£.	s.	d.				£.	s.	d.	£.	s.	d.	Rate of Change in Foreign Currencies	£.	s.	d.
Tide rentcharge	127,200	17	0	127,200	127,200	17	0	127,200	14	1	10	0	0	127,200	17	0
Do. fixed annual instalments	100	11	4	100,000	100,000	11	0	100,000	12	0	—	—	—	100,000	11	0
Proprietary rents	47,000	10	0	47,000	47,000	10	0	47,000	11	0	—	—	—	47,000	10	0
Receivable instalments (including fines) and other incomes	40,000	17	0	40,000	40,000	17	0	40,000	10	0	44	10	1	40,000	17	0
Miscellaneous rents and royalties	70	0	0	70	70	0	0	70	10	0	—	—	—	70	0	0
Endowment tax	40	4	7	40	40	4	7	40	10	0	—	—	—	40	4	7
Mortgage account (fixed property), interest	107	10	0	1,000	1,000	10	0	1,000	11	0	—	—	—	1,000	10	0
Do. fixed half-yearly instalments	100	0	0	10,000	10,000	0	0	10,000	10	0	—	—	—	10,000	0	0
Mortgage account (non-fixed instalments), interest	1,000	10	0	1,000	1,000	10	0	1,000	11	0	—	—	—	1,000	10	0
Gloucester mortgages, interest	7	0	0	10	10	0	0	10	10	0	—	—	—	10	0	0
Do. instalments	0	0	0	10	10	0	0	10	10	0	—	—	—	10	0	0
Gloucester house advances, Board of Port Health, instalments	11	0	0	11	11	0	0	11	10	0	—	—	—	11	0	0
Total	117,200	17	0	117,200	117,200	17	0	117,200	14	1	40	17	1	117,200	17	0

I hereby certify that, to the best of my knowledge and belief, the amounts specified by me, for rents, tide rentcharges, mortgages, and other property owned in the Colonies of the United Kingdom in 1911, include the whole amount of such payments by me during the year ended 31st December 1911.

Signed this 10th day of February 1912.

Geoffrey Frederick H.
Collector in the Colonies.

APPENDIX (B.)

BONDS AND OTHER SECURITIES—CHURCH WORKS.

STATEMENT showing the AMOUNT due to the COMMISSIONERS of CHURCH TEMPORALITIES in *Ireland*, in respect of Bonds and other Securities which had been given to the Ecclesiastical Commissioners for *Ireland*, as security for the due performance of certain Church Works.

	£.	s.	d.
Balance due on the 1st January 1875 - - - - -	2,127	3	1
Amount received in 1875 - - - - -	300	-	-
Balance due on the 31st December 1875 - - £.	2,327	3	1

APPENDIX (C.)

LIABILITY TO THE NATIONAL DEBT COMMISSIONERS.

STATEMENT showing the Liability of the COMMISSIONERS of CHURCH TEMPORALITIES in *Ireland*, in respect of Advances made by the Commissioners for the Reduction of the National Debt, under the Borrowing Powers (Sections 59 to 64) of "The Irish Church Act, 1869."

ADVANCES (under Treasury Guarantee).			REPAYMENTS.			Liability, 31st December 1875.
Debenture.		Amount Advanced.	Debenture.		Amount paid off.	
Number.	Year.		Number.	Year.		
		£.			£.	£.
To 5	- 1870	* 500,000	To 3	- 1875	300,000	200,000
To 10	- 1871	* 2,500,000	-	-	-	2,500,000
To 33	- 1872	* 2,600,000	-	-	-	2,600,000
To 33	- 1873	* 2,700,000	-	-	-	2,700,000
To 38	- 1874	† 600,000	-	-	-	600,000
To 60	- 1875	† 200,000	-	-	-	200,000
	£.	5,000,000		£.	300,000	8,700,000

* Rate of Interest, 3½ per cent.

† Rate of Interest, 3½ per cent.

APPENDIX (D.)

BALANCES at the Commencement and Close of the Year 1875.

I.—AVAILABLE BALANCES.

II.—UNAVAILABLE BALANCES (Collectible in future Years).

III.—LIABILITIES.

1st January 1875.		ACCOUNT.	31st December 1875.	
Dr.	Cr.		Dr.	Cr.
£. s. d.	£. s. d.	I.—AVAILABLE BALANCES.	£. s. d.	£. s. d.
82,374 10 2	- - -	Cash, Sub-Accountants, &c. - -	805,790 2 1	—
90,725 17 -	- - -	{ Sterling value of £. 64,671. 0. 5. } Stock { Sterling value of £. 60,355. 12. 4. }	79,090 14 4	—
		- Collection Account, No. 2.		
218,995 18 2	- - -	Tithe rentcharge, rents, &c. (collectible arrears).	190,809 11 8	—
424 17 2	- - -	Rents, manorial glebes (collectible arrears).	194 10 6	—
3,127 8 1	- - -	Bonds and other securities, church works.	2,827 3 1	—
895,148 5 7	- - -	- TOTAL AVAILABLE BALANCES -	684,217 2 8	—
		II.—UNAVAILABLE BALANCES (Collectible in future Years).		
		Collection Account, No. 1:		
7,794,714 - 2	- - -	Mortgage moneys, &c. outstanding	8,874,711 2 2	—
7,794,714 - 2	- - -	- TOTAL UNAVAILABLE BALANCES -	8,874,711 2 2	—
		III.—LIABILITIES.		
—	632,000 - -	Commutation money on credit due to the Representative Church Body.	—	—
—	8,800,000 - -	Advances due to the Commissioners for the Reduction of the National Debt.	- - -	8,790,000 - -
—	9,432,000 - -	- TOTAL LIABILITIES -	- - -	8,790,000 - -

ACCOUNT of the RECEIPT and EXPENDITURE of the CAPITAL, and of the REVENUES derived from all any other Funds under their Control and Management, under the Provisions of "The Irish Church 1869 (the Commencement of the Commission) to 31st December 1875.

Dr.

Section of Principal Act and Act of 1875.	RECEIPE	Cash Transactions of the Period.			Stock Account.			Mortgage Accounts, &c.			Lubins. National Debt Commissioners and Commissions.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
26	To Balances on the 26th July 1869 - -	26,779	4	3	313,420	7	2	56,665	15	7	-	-	-
32, and 17, 1872	To Sales of Property :												
	Titles Rectificates - - - -	323,886	11	9	-	-	-	3,331,730	1	2	-	-	-
34, 63, and 64	Lands, &c. :												
	1. Perpetually rents - - - -	528,634	7	11	-	-	-	487,692	17	3	-	-	-
	2. Renewable leaseholds - - -	13,091	6	9	-	-	-	2,132	-	-	-	-	-
	3. Yearly and other tenures - -	424,701	3	4	-	-	-	487,476	9	10	-	-	-
	4. Rights to mines and quarries -	1,645	10	-	-	-	-	-	-	-	-	-	-
27, 28, and 29	Ecclesiastical Residences and Lands :												
	See Houses and Lands - - - -	22,569	6	9	-	-	-	9,000	-	-	-	-	-
	Other residences and lands - -	280,795	1	9	-	-	-	51,150	13	7	-	-	-
31, and 32, 1872.	To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will. 4, c. 37, s. 145 and 155) - - - -	131,254	6	8	-	-	-	202,220	11	-	-	-	-
43	To Commutation of Annuities :												
	Amount on credit, per contract, discharged in cash by payment to the representative church body - - - -	-	-	-	-	-	-	-	-	-	6,123,638	17	1
	Carried forward - - - £.	1,275,372	19	2	323,410	7	2	4,791,168	3	5	6,123,638	17	1

PROPERTY, Real and Personal, vested in the COMMISSIONERS of CHURCH TEMPORALITIES in Ireland, or of Act, 1869,* and "The Irish Church Act, 1869, Amendment Act, 1872,* for the Period from 25th July

Or.

Section of Principal Act and Act of 1872.	EXPENDITURE.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities. — National Debt Contingencies and Contingencies.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	By Compensation, Annuities, Gratuities, &c.:				
14	For life annuities to archbishops, bishops, and incumbents - - - - -	406,581 11 3	—	—	—
15	For life annuities to permanent curates - - - - -	50,703 12 2	—	—	—
16	For gratuities to curates not entitled to compensation as permanent curates - - - - -	33,469 - -	—	—	—
16	For life annuities to diocesan and district schoolmasters - - - - -	3,035 9 8	—	—	—
16	For life annuities to clerics, sextons, and others holding freshack offices - - - - -	43,032 15 7	—	—	—
17	For gratuities to certain persons not en- titled to compensation - - - - -	4,025 10 -	—	—	—
45	For life annuities to vicars general and other officers, for loss of fees, &c. - - - - -	21,605 15 -	—	—	—
45	For compensation to deputy registers and others, for loss of office - - - - -	3,590 18 4	—	—	—
45	For compensation to vicars general, &c., for loss of fees - - - - -	5,112 17 6	—	—	—
	By Commutation of Annuities, &c.:				
23	Of Archbishops, Bishops, and Incumbents:				
	Commutation money - - - - -	854,083 1 8	- - -	- - -	4,264,025 11 4
	Bonus (12 per cent. added) - - - - -	106,728 2 5	- - -	- - -	514,190 14 9
23	Of Permanent Curates:				
	Commutation money - - - - -	417,375 15 4	- - -	- - -	1,129,005 1 1
	Bonus (12 per cent. added) - - - - -	50,829 7 7	- - -	- - -	136,861 10 -
5, 1872	Of diocesan schoolmasters - - - - -	15,714 19 6	—	—	—
10	Of clerics, sextons, and others - - - - -	571,399 6 7	—	—	—
4, 1872	Of vicars general and other officers - - - - -	73,353 5 4	—	—	—
4, 1872	Of annuities under sixth section - - - - -	28,146 19 1	—	—	—
53	Commutations on Credit:				
	Installments paid to the representative church body - - - - -	6,132,623 17 2	—	—	—
	Interest on ditto - - - - -	253,223 5 10	—	—	—
	By Building Charges:				
24, and 5, 1872	In cases of ecclesiastical annuity - - - - -	198,896 14 6	—	—	—
30	In cases of non-ecclesiastical annuity - - - - -	19,517 12 4	—	—	—
66	In cases of vacant benefices - - - - -	90,220 0 2	—	—	—
18	By Compensation to Lay Patrons - - - - -	719,067 9 8	—	—	—
29	By Private Endowments (paid over to the Representative Church Body) - - - - -	505,000 - -	—	—	—
45	By Compensation to the Chancellor and Pro- curators of Christ Church, Dublin, &c. - - - - -	25,715 5 3	—	—	—
25	By National Monuments, Maintenance - - - - -	22,654 - -	—	—	—
23, and 5, 1872	By Leases of Title-Deeds, Purchase of - - - - -	56,190 13 4	—	—	—
11 and 12	By Charges and Insurance affecting Prop- erty - - - - -	66,179 10 -	—	—	—
63	By Payments to Persons appointed to Eccle- siastical Offices, between 25th July 1869 and 1st January 1871 - - - - -	13,548 4 1	—	—	—
	Carried forward - - - - -	19,041,012 1 5	- - -	- - -	6,132,623 17 2

Account of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

Lr.

Section of Principal Act and Act of 1872.	R E C E I P T.	Cash Transactions of the Period.			Stock Account.			Mortgage Accounts, &c.			Liquidity, National Debt Commissions and Contingencies.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	1,775,772	19	2	313,410	7	2	4,701,108	8	5	6,122,683	17	2
	To Rents, &c.:												
11 and 12, and 6, 1872.	Title Rents - - - - -	1,433,325	13	6	—	—	—	—	—	—	—	—	—
11 and 12	Lands, &c.:												
	1. Perpetuity rents - - - - -	448,727		5	—	—	—	—	—	—	—	—	—
	2. Renewable leaseholds (including fines), and other tenures - - -	470,137	3	6	—	—	—	—	—	—	—	—	—
	3. Mineral rents and royalties - -	5,471	17	7	—	—	—	—	—	—	—	—	—
	To Proportionate Amount of Charges (Duties and Improvement Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy - -	7,851	11	10	—	—	—	—	—	—	—	—	—
11 and 12	To Dividends and Interest of Money:												
	On New Three per Cent. Annuities -	12,460	13	9	—	—	—	—	—	—	—	—	—
	On Three per Cent. Consolidated Annuities -	3,145	3	3	—	—	—	—	—	—	—	—	—
	On Three per Cent. Reduced Annuities -	494	18	6	—	—	—	—	—	—	—	—	—
	On Bank of Ireland Stock - - - -	15,072	17	—	—	—	—	—	—	—	—	—	—
10, 1872	On mortgage-leased property, &c. -	15,754	15	6	—	—	—	—	—	—	—	—	—
	On mortgage-conveyed leaseholds -	28,094	16	4	—	—	—	—	—	—	—	—	—
	On globe-house mortgages - - - -	5,383	17	—	—	—	—	—	—	—	—	—	—
	On other moneys - - - - -	15,697	12	5	—	—	—	—	—	—	—	—	—
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, s. 54) - - - - -	13,500	—	—	—	—	—	—	—	—	—	—	—
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, s. 54) - - - - -	21,500	2	7	—	—	—	—	—	—	—	—	—
11	To Private Subscriptions:												
	For building churches - - - - -	5,940	18	—	—	—	—	—	—	—	—	—	—
	For enlarging churches - - - - -	692	2	—	—	—	—	—	—	—	—	—	—
	For repair of churches - - - - -	4,032	2	3	—	—	—	—	—	—	—	—	—
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) - - - - -	47,405	19	7	—	—	—	—	—	—	—	—	—
—	To Miscellaneous Receipts - - - -	45,652	12	11	—	—	—	—	—	—	—	—	—
	Carried forward - - - - -	4,281,679	—	6	313,410	7	2	4,701,108	8	5	6,122,683	17	2

in the Commissioners of Church Temporalities in Ireland, from 25th July 1869 to 31st December 1875—continued.

Cr.

Section of Principal Act and Act of 1872.	EXPENDITURE.	Cash Transactions of the Period.			Bank Account.	Mortgage Accounts, &c.			Liabilities. National Debt Commissioners and Constitutions.
		£.	s.	d.		£.	s.	d.	
	Brought forward - - -	10,661,612	1	3	-	-	-	-	6,132,633 17 2
	By Regium Donum:								
	Compensation on discontinuance of the Parliamentary Grant, viz.:								
	Life Annuities:								
	For payments to Non-conforming Ministers and their assistant successors - - -	46,300	6	1	-	-	-	-	-
	Continuation of Annuities:								
	For Payments to Trustees:								
	Communion money - - -	540,580	4	-	-	-	-	-	-
	Burial (12 per cent, added) - -	65,795	10	2	-	-	-	-	-
	Widow and Orphan Fund, Synod of Ulster - - -	3,124	-	-	-	-	-	-	-
	Other Widows' Pensions - - -	19,565	18	3	-	-	-	-	-
	Ministers' Pensions Widows' Pensions Clerics of the Synod - - -	18,000	8	2	-	-	-	-	-
	2,131	19	4	-	-	-	-	-	-
	General Assembly's College at Belfast:								
	For Payments to Trustees:								
	In respect of salaries - - -	24,571	3	8	-	-	-	-	-
	In respect of buildings - - -	12,104	12	11	-	-	-	-	-
	Non-subscribing Associations of Pres- byterians:								
	For payments to Trustees - - -	4,990	-	-	-	-	-	-	-
	By College of Maynooth:								
	For payments to Trustees on the discon- tinuance of Parliamentary Grant - -	372,331	-	6	-	-	-	-	-
	By Expenses attendant on Sales of Property	311	16	7	-	-	-	-	-
	By Rent Abatement, &c.:								
	From Tithe Benchmarks:								
	Poor rate - - -	67,883	-	7	-	-	-	-	-
	From Leases:								
	Poor rate - - -	25,957	-	5	-	-	-	-	-
	Repayments and reductions - - -	38	10	11	-	-	-	-	-
	By Proportion of Income paid over to the Clergy - - -	106,868	4	6	-	-	-	-	-
	By Allowances to Tenants (Improvements, Repairs, &c.) - - -	331	11	-	-	-	-	-	-
	By Tithe Benchmarks paid - - -	1,208	7	10	-	-	-	-	-
	By Quit and Crown Rents paid - - -	2,512	3	6	-	-	-	-	-
	By Rates, Taxes, &c. - - -	3,794	5	10	-	-	-	-	-
	By Refund to the Clergy of Poor Rate in respect of Tithe Benchmarks, &c. - -	4,623	2	4	-	-	-	-	-
	By Expenditure under 46th Section of "The Irish Church Act, 1869":								
	For building churches - - -	77,208	12	0	-	-	-	-	-
	For enlarging churches - - -	15,066	7	5	-	-	-	-	-
	By Expenditure under 46th Section of "The Irish Church Act, 1869":								
	For repairs of churches - - -	70,212	10	6	-	-	-	-	-
	For church requisites - - -	18,075	10	5	-	-	-	-	-
	For salaries of clerics, sextons, &c. - -	45,913	14	-	-	-	-	-	-
	By Stipends and other Payments for which the Irish Ecclesiastical Commissioners were liable:								
	For stipends to Dublin curates (Act 3 & 4 Will. 4, c. 37) - - -	3,450	-	3	-	-	-	-	-
	For stipends to vicars choral and curates of suspended benefices, &c. - - -	6,542	6	-	-	-	-	-	-
	For stipends to incumbents of Tallow and Killybegs - - -	399	-	-	-	-	-	-	-
	For stipends in augmentation of small benefices - - -	14,332	1	-	-	-	-	-	-
	For salaries of diocesan schoolmasters -	629	6	-	-	-	-	-	-
	For ministers' money (Acts 39 & 41 Vict. c. 3, and 17 Vict. c. 11) - - -	10,656	17	4	-	-	-	-	-
	By Superannuation Allowances (granted prior to 25th July 1869) - - -	1,010	3	6	-	-	-	-	-
	By Miscellaneous Payments - - -	17,130	5	5	-	-	-	-	-
	Carried forward - - -	22,287,947	4	6	-	-	-	-	6,132,633 17 2

ACCOUNT of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

Dr.

Section of Principal Act and Act of 1872.	R E C E I P T.	Cash Transactions of the Period.			Stock Account.			Mortgage Accounts, &c.			Liabilities. National Debt Consolidation and Contingencies.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	4,301,670	-	0	343,410	7	2	4,761,168	8	3	6,132,633	17	1
11	To Deposit Account: Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144) - -	671	-	-	-	-	-	-	-	-	-	-	-
32	To Loan Account—Tithes Redemption: Fixed annual instalments - - - Interest prospectively receivable in respect of fixed annual instalments - - -	435,947	16	6	-	-	-	4,338,996	8	3	-	-	-
62	To Mortgage Account—Leased Property, &c.: Mortgage moneys - - - Fixed half-yearly instalments - - - Interest prospectively receivable in respect of fixed half-yearly instalments - - -	7,734	14	8	-	-	-	-	-	-	-	-	-
33	To Mortgage Account—Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 144): Mortgage Moneys - - -	20,933	-	1	-	-	-	-	-	-	-	-	-
11	To Glucke House Advances, late Board of First Fruits (Act 3 & 4 Will. 4, c. 37, s. 45, and 1 & 2 Vict. c. 103, s. 48): Instalments - - -	11,981	10	6	-	-	-	-	-	-	-	-	-
	Carried forward - - - £.	4,800,568	5	2	343,410	7	2	9,430,995	13	-	6,132,633	17	1

in the Commissioners of Church Temporalities in Ireland, from 20th July 1866 to 31st December 1875—continued.

Cr.

Section of Principal Act and Act of 1852.	EXPENDITURE.	Cash Transactions of the Period.			Stock Account.			Mortgage Accounts, &c.			Liabilities, — National Debt Consolidated and Contingencies.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	12,587,947	4	0	-	-	-	-	-	-	6,322,033	17	2
5 & 6	By Expenses of the Commission:												
	Establishment:												
	Salaries - - - - -	106,518	5	-	-	-	-	-	-	-	-	-	-
	Allowances to clerks for extra duty - - -	6,520	5	2	-	-	-	-	-	-	-	-	-
	Travelling expenses - - - - -	5,065	4	1	-	-	-	-	-	-	-	-	-
	Rent, water, taxes, &c. - - - - -	5,089	10	3	-	-	-	-	-	-	-	-	-
	Repairs, &c. - - - - -	1,946	3	0	-	-	-	-	-	-	-	-	-
	Fuel and light - - - - -	711	1	11	-	-	-	-	-	-	-	-	-
	Stationery and printing - - - - -	7,925	13	0	-	-	-	-	-	-	-	-	-
	Postage - - - - -	4,086	18	10	-	-	-	-	-	-	-	-	-
	Incidental expenses - - - - -	11,962	1	3	-	-	-	-	-	-	-	-	-
	Legal Branch:												
	Salary of solicitor - - - - -	2,645	11	4	-	-	-	-	-	-	-	-	-
	Incidental expenses - - - - -	4,946	2	0	-	-	-	-	-	-	-	-	-
	Architects' and Surveyors' Branch:												
	Salaries - - - - -	4,495	15	4	-	-	-	-	-	-	-	-	-
	Travelling expenses - - - - -	1,072	4	0	-	-	-	-	-	-	-	-	-
	Surveys and valuations - - - - -	6,560	2	8	-	-	-	-	-	-	-	-	-
	Incidental expenses (including allow- ances for stationery) - - - - -	20	19	10	-	-	-	-	-	-	-	-	-
	Receivers and Collectors:												
	Commission, &c. - - - - -	1,303	14	10	-	-	-	-	-	-	-	-	-
	Incidental expenses - - - - -	71	11	11	-	-	-	-	-	-	-	-	-
37	Audit of Accounts:												
	Cost of Audit - - - - -	7,524	16	5	-	-	-	-	-	-	-	-	-
44	By Compensation and Superannuation Allow- ances of the Commissioners and Officers of the late Ecclesiastical Commission - - -	13,382	6	-	-	-	-	-	-	-	-	-	-
53 to 61	By Interest and Charges on Loans:												
	Interest of advances from National Debt Commissioners - - - - -	1,007,802	16	9	-	-	-	-	-	-	-	-	-
	Stamp duty on debentures - - - - -	11,250	-	-	-	-	-	-	-	-	-	-	-
	Charge for remittances from England to Ireland - - - - -	4,726	18	3	-	-	-	-	-	-	-	-	-
7 & 10, 1872	By Stamp Duty on Merging Orders, &c. - -	20,180	4	3	-	-	-	-	-	-	-	-	-
11	By Deposit Account: Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 114) - - -	1,159	5	7	-	-	-	-	-	-	-	-	-
32, & 7, 1872	By Loan Account—Title Redemption:												
	Fixed annual instalments discharged in cash, per contra - - - - -	-	-	-	-	-	-	495,347	10	5	-	-	-
42	By Mortgage Account—Landed Property, &c.:												
	Mortgage moneys discharged in cash, per contra - - - - -	-	-	-	-	-	-	7,734	14	8	-	-	-
	Fixed half yearly instalments, in cash, per contra - - - - -	-	-	-	-	-	-	38,584	12	-	-	-	-
31	By Mortgage Account—Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 155):												
	Mortgage money discharged in cash, per contra - - - - -	-	-	-	-	-	-	20,033	-	1	-	-	-
11	By Glebe House Advances, into Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 100, s. 45):												
	For amount discharged in cash, per contra -	-	-	-	-	-	-	11,331	19	6	-	-	-
	For amount discharged on commutation -	-	-	-	-	-	-	8,118	6	3	-	-	-
	For amount discharged on death of incum- bents - - - - -	-	-	-	-	-	-	1,914	9	1	-	-	-
	For repayment of sums overpaid in the accounts of the late Commission - - -	100	12	-	-	-	-	-	-	-	-	-	-
	Carried forward - - - £.	13,616,658	14	-	-	-	-	525,985	-	-	6,167,625	17	2

Account of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

Dr.

Section of Principal Act and Act of 1872.	R E C E I P T.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities, — National Debt Commissioners and Consolidation.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	4,626,506 5 2	313,489 7 2	9,450,805 15 -	6,132,630 17 2
11	To Glebe House Mortgages (Acts 23 & 24 Vict. c. 130, s. 30, and 14 & 15 Vict. c. 73, s. 90): Mortgage Monies:				
	Advanced in cash, per contra - - -	- - -	- - -	3,023 1 2	- - -
	Installments - - - - -	5,587 0 2	- - -	- - -	- - -
	Returned by mortgagees - - -	499 6 1	- - -	- - -	- - -
29	To Private Bealton's Fund - - - -	9,719 15 5	- - -	- - -	- - -
29	To Private Robinson's Fund - - - -	29 11 4	- - -	- - -	- - -
29	To Bishop Gore's Fund - - - - -	718 0 11	- - -	- - -	- - -
29	To Endowment Fund - - - - -	101 12 0	- - -	- - -	- - -
70	To Chapels of Ease; Repair Fund - -	30 7 5	- - -	- - -	- - -
-	To Property and Income Tax (Act 18 & 17 Vict. c. 34, s. 5):				
	Schedule A, and C. - - - - -	33,028 18 -	- - -	- - -	- - -
	Schedule E. - - - - -	1,628 16 8	- - -	- - -	- - -
12	To Stock vested in and transferred to the credit of the Commissioners - - - -	- - -	44,130 12 3	- - -	- - -
26	To Cash:				
	For Stock purchased for 241,379 l. 5 s. 7 d., per contra - - - - -	- - -	263,749 6 -	- - -	- - -
-	To Securities sold:				
	£. 571,382 15. 1. Stock sold, per contra -	571,382 0 9	- - -	- - -	- - -
59 to 61	To the Commissioners for the Reduction of the National Debt; Advances for the purpose of the Act, 32 & 33 Vict. c. 42 -	9,903,060 - -	- - -	- - -	- - -
-	To Cash:				
	For advances repaid to the Commissioners for the Reduction of the National Debt, per contra - - - - -	- - -	- - -	- - -	200,800 - -
	£.	14,021,626 15 7	621,289 5 5	9,453,828 14 9	6,433,433 17 2
59 to 61	To Balance on the 31st December 1871, viz.: Advances due to the Commissioners for the Reduction of the National Debt -	- - -	- - -	- - -	3,700,800 - -
	£.	14,021,626 15 7	621,289 5 5	9,453,828 14 9	10,134,233 17 2

* This Balance of 3,700,800 l. s. 1 d. includes the aggregate amount of the fixed installments which will become payable

Irish Church Temporalities Commission,
20 February 1872.A. J. Flynn,
Accountant to the Commissioners.

in the Commissioners of Church Temporalities in Ireland, from 28th July 1875 to 31st December 1875—continued.

Cr.

Section of Principal Act and Act of 1875.	EXPENDITURE.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities.—National Debt Commissioners and Comptroller.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	13,456,638 14 -	- - -	525,666 - -	6,132,638 17 9
11	By Ulster House Mortgages (Acts 23 & 24 Vict. c. 100, s. 30, and 24 & 25 Vict. c. 73, s. 39): Mortgage Mortgage: Advanced in cash - - - - Discharged in cash, per contra - - Ditto - as irrecoverable - - Ditto - on commutation - - Ditto - on death of incumbers - Returned by mortgagees in cash, per contra - - - -	5,025 1 9 - - - - - - - - - - - - - - - - - -	- -	- - - 5,587 6 2 84 9 2 43,236 12 - 3,916 10 8 450 6 1	- -
20	By Primate Butler's Fund - - -	3,764 5 2	- - -	- - -	- - -
28	By Bishop Gore's Fund - - -	66 4 8	- - -	- - -	- - -
29	By Endowment Fund - - -	2,777 7 9	- - -	- - -	- - -
70	By Chapels of Ease; Repair Fund - -	574 2 2	- - -	- - -	- - -
-	By Property and Income Tax (Act 16 & 17 Vict. s. 34, s. 5): Schedule A. and C. - - - Schedule E. - - -	38,956 13 10 1,483 16 8	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -
7, 1872	By Refund to Purchasers of Tithe Rentcharge in respect of Poor Rote - - -	4,000 - 11	- - -	- - -	- - -
86	By Securities purchased: £ 163,748. 6. 9. Stock purchased, per contra - - -	243,378 5 7	- - -	- - -	- - -
-	By Cash: For Stock sold for 571,000L. 5s. 9d., per contra - - -	- - -	571,000 13 1	- - -	- - -
59 to 61	By Cash: For Loans from the Commissioners for the Reduction of the National Debt, debited per contra - - -	- - -	- - -	- - -	9,000,000 - -
-	By the Commissioners for the Reduction of the National Debt: For Advances repaid - - -	266,000 - -	- - -	- - -	- - -
		4. 14,216,903 13 6	471,582 13 1	476,918 13 8	14,139,603 17 2
93	By Balances on the 31st December 1875 -	506,796 9 1	50,056 12 4	8,876,010 1 1	- - -
		£. 14,523,699 13 7	621,538 5 5	9,462,828 14 9	14,139,603 17 2

(In the manner of a terminable annuity) in redemption of purchase money, with interest for the entire period of such debt.

MacK.
James A. Lawson, } Commissioners of Church
Temporalities in Ireland.

CHURCH TEMPORALITIES (IRELAND).

REPORT of the CONTROLLER and AUDITOR
GENERAL upon the ACCOUNT of the COMMISSIONERS of CHURCH TEMPORALITIES in IRELAND,
for the Year ended 31st December 1875, together
with the ACCOUNT for the above Period, and
that from 20th July 1869 (the Commencement
of the Commission) to 31st December 1875.

(Presented pursuant to Act 32 & 33 Vict. c. 42, s. 37.)

*Ordered, by The House of Commons, to be Printed,
1 June 1876.*

[Price 4 d.]

263.

Under 3 oz.